

FIRST REGULAR SESSION

HOUSE BILL NO. 261

91ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES LINTON (Sponsor) AND LEVIN.

Read 1st time January 4, 2001, and 1000 copies ordered printed.

TED WEDEL, Chief Clerk

0650L.011

AN ACT

To amend chapter 135, RSMo, relating to tax relief by adding thereto one new section relating to promotion of children's reading skills.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Chapter 135, RSMo, is amended by adding thereto one new section, to be
2 known as section 135.961, to read as follows:

**135.961. 1. For tax years beginning on or after January 1, 2002, a taxpayer who
2 claims as a dependent on such taxpayer's federal income tax return for the same tax year
3 a child in the first to twelfth grade who reads at such child's current grade level or a child
4 who has not yet reached first grade, but who reads at a first grade level or higher, shall,
5 subject to the requirements of this section, be allowed to claim a refundable credit against
6 the tax otherwise due pursuant to chapter 143, RSMo, excluding sections 143.191 to
7 143.265, RSMo, and related provisions, in an amount equal to one thousand dollars per
8 such child.**

**9 2. To obtain the credit authorized by this section, a taxpayer shall have his or her
10 dependent child's or children's reading level tested by any institution of higher learning
11 offering a reading level testing program the standards of which comply with those set by
12 the International Reading Association and the National Association for the Education of
13 Young Children's "Learning to Read and Write: Continuum of Children's Development
14 in Early Reading and Writing" or its successor publication. Each such institution shall be
15 authorized to issue a certificate of tax credit in an appropriate amount to any taxpayer
16 whose dependent child or children demonstrate the capacity to read at the appropriate
17 level.**

18 3. A taxpayer shall claim the credit allowed by this section at the time such

19 taxpayer files a return by attaching the original certificate of tax credit or a copy thereof
20 to such taxpayer's income tax return; provided that, a taxpayer who fails to timely file such
21 taxpayer's return shall not be eligible for a credit pursuant to this section. The tax credit
22 allowed pursuant to this section may not be carried forward or back to another tax year.

23 **4. The coordinating board for higher education shall, no later than January thirty-**
24 **first of each calendar year, determine the average cost of reading level testing per child and**
25 **shall furnish a report containing such information to the general assembly and the**
26 **governor. Within sixty days of receipt of such report, the general assembly shall**
27 **appropriate moneys which would otherwise have been appropriated to the department of**
28 **elementary and secondary education to the coordinating board for higher education in an**
29 **amount estimated to be necessary to reimburse the reading level testing program costs of**
30 **institutions of higher learning offering such programs. Upon appropriation, the**
31 **coordinating board for higher education shall reimburse each such institution for each test**
32 **performed in such intervals as the board deems appropriate.**

33 **5. The coordinating board for higher education is authorized to promulgate any**
34 **rule necessary to implement the provisions of this section. No rule or portion of a rule**
35 **promulgated pursuant to the authority of this section shall become effective unless it has**
36 **been promulgated pursuant to the provisions of chapter 536, RSMo.**